

2002 California Fiduciary Income Tax Return

541

For calendar year 2002 or fiscal year beginning month day year 2002, and ending month day year

• Type of entity: (1) <input type="checkbox"/> Decedent's estate (2) <input type="checkbox"/> Simple trust (3) <input type="checkbox"/> Complex trust (4) <input type="checkbox"/> Grantor type trust (5) <input type="checkbox"/> Bankruptcy estate - Chapter 7 (6) <input type="checkbox"/> Bankruptcy estate - Chapter 11 (7) <input type="checkbox"/> Pooled income fund	Name of estate or trust	Federal employer identification no. (FEIN)		P A C A R P
	Name and title of fiduciary	PBA Code		
	Address of fiduciary (number and street including suite number, PO Box, or rural route)	PMB no.		
	City	State	ZIP Code	
	Check applicable boxes: • <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> REMIC <input type="checkbox"/> Amended return. Attach explanation and schedules <input type="checkbox"/> Change in fiduciary's name or address			

Income	1 Interest income	1	
	2 Dividends	2	
	3 Business income or (loss). Attach federal Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (541)	4	
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach federal Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach federal Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Schedule D-1	7	
	8 Other income. See instructions. State nature of income	8	
	9 Total income. Combine line 1 through line 8	9	
Deductions	10 Interest	10	
	11 Taxes	11	
	12 Fiduciary fees	12	
	13 Charitable deduction. Enter the amount from Side 2, Schedule A, line 7	13	
	14 Attorney, accountant, and return preparer fees	14	
	15 a Other deductions not subject to 2% floor. Attach schedule	15a	
	b Allowable misc. itemized deductions subject to 2% floor	15b	
	c Total. Add line 15a and line 15b	15c	
	16 Total. Add line 10 through line 14 and line 15c	16	
	17 Adjusted total income (or loss). Subtract line 16 from line 9. Enter here and on Side 2, Schedule B, line 1	17	
18 Income distribution deduction from Side 2, Schedule B, line 15. Attach Schedule K-1 (541)	18		
20 Taxable income of fiduciary. Subtract line 18 from line 17	20		
Tax and Payments	21 a Regular tax; b Other taxes; c QSF tax; d Total	21	
	22 Exemption credit (\$10.00 for an estate, \$1.00 for a trust). See instructions	22	
	23 Credits. Attach worksheet. If one credit, enter code	23	
	Note: If more than one credit, see instructions.		
	24 Total. Add line 22 and line 23	24	
	25 Subtract line 24 from line 21	25	
	26 Alternative minimum tax. Attach Schedule P (541)	26	
	27 Tax liability. Add line 25 and line 26	27	
	28 California income tax withheld	28	
	29 California income tax previously paid. See instructions	29	
	30 2002 CA estimated tax, amount applied from 2001 return, and payment with form FTB 3563	30	
	31 Total payments. Add line 28, line 29, and line 30	31	
	32 Tax due. Subtract line 31 from line 27	32	
	33 Overpaid tax. Subtract line 27 from line 31	33	
	34 Amount of line 33 to be credited to 2003 estimated tax	34	
	35 Amount of overpaid tax available this year. Subtract line 34 from line 33	35	
	36 Total voluntary contributions from Side 2, Schedule C, line 11	36	
37 Refund or No Amount Due. Subtract line 36 from line 35	37		
38 Amount Due. Add line 32 and line 36	38		
39 Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	39		

Schedule A Charitable Deduction Do not complete for a simple trust or a pooled income fund. Attach statement listing the name and address of each charitable organization to which your contributions totaled \$3000 or more.

1	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	1	
2	Tax-exempt income allocable to charitable contributions. See instructions	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
5	Add line 3 and line 4	5	
6	R&TC Section 18152.5 exclusion allocable to capital gains paid or permanently set aside for charitable purposes	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on Side 1, line 13	7	

Schedule B Income Distribution Deduction

1	Adjusted total income. Enter amount from Side 1, line 17	1	
2	Adjusted tax-exempt interest and nontaxable gain from installment sale of small business stock. See instructions	2	
3	Net gain shown on Schedule D (541), line 9, column a. If net loss, enter -0-. See instructions	3	
4	Enter amount from Schedule A, line 4 (reduced by any allocable R&TC Section 18152.5 exclusion)	4	
5	Enter capital gain included on Schedule A, line 1	5	
6	If the amount on Side 1, line 4 is a gain, enter the amount here as a negative number. If the amount on Side 1, line 4 is a loss, enter the loss as a positive number	6	
7	Distributable net income. Combine line 1 through line 6	7	
8	Income for the taxable year determined under the governing instrument (accounting income)	8	
9	Income required to be distributed currently (IRC Section 651)	9	
10	Other amounts paid, credited, or otherwise required to be distributed (IRC Section 661)	10	
11	Total distributions. Add line 9 and line 10. If the result is greater than line 8, see federal Form 1041 instructions for line 12 to see if you must complete Schedule J (541)	11	
12	Enter the total amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7	14	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on Side 1, line 18	15	

Schedule C Voluntary Contributions. See instructions.

1	Alzheimer's Disease/Related Disorders Fund	52	00	5	California Breast Cancer Research Fund	56	00
2	California Fund for Senior Citizens	53	00	6	California Firefighters' Memorial Fund	57	00
3	Rare and Endangered Species Preservation Program	54	00	7	Emergency Food Assistance Program Fund	58	00
4	State Children's Trust Fund for the Prevention of Child Abuse	55	00	8	California Peace Officer Memorial Foundation Fund	59	00
				9	Lupus Foundation of America, California Chapters Fund	60	00
				10	Asthma and Lung Disease Research Fund	61	00

11 Total voluntary contributions. Add line 1 through line 10. Enter here and on Side 1, line 36 62 11 00

Other Information Note: Income of final year is taxable to beneficiaries

1	Date trust was created or, if an estate, date of decedent's death:	6	Did the estate or trust receive tax-exempt income? If yes, attach computation of the allocation of expenses.
2	a If an estate, was decedent a California resident? b Was decedent married at date of death? c If yes, enter surviving spouse's social security number and name:	7	Is this return for a short taxable year?
3	If an estate, enter fair market value (FMV) of: a Decedent's assets at date of death b Assets located in California c Assets located outside California	8	If a trust, enter number of: a California resident trustees b Nonresident trustees c Trustees (line a plus line b) d California resident beneficiaries e Nonresident beneficiaries f Beneficiaries (line d plus line e)
4	If this is the final return, enter date of court order authorizing final distribution of the estate	9	Is the trust required to complete federal Form 8271? If federal Form 8271 is required, please attach a copy to this form.
5	FMV of assets at the end of trust's taxable year	10	Attach a copy of 2002 federal Form 1041, pages 1 and 2.

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of fiduciary or officer representing fiduciary	Date		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours, if self-employed) and address			FEIN
				Telephone ()